



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 7, 2022

Remi Lalonde  
President and Chief Executive Officer  
Resolute Forest Products Inc.  
1010 De La Gauchetiere Street West, Suite 400  
Montreal, Quebec H3B 2N2, Canada

**Re: Resolute Forest Products Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Response dated September 6, 2022**  
**File No. 001-33776**

Dear Mr. Lalonde:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing